



JOHN NAIMO
ACTING AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

September 29, 2014

TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: John Naimo *John Naimo*
Acting Auditor-Controller

William T Fujioka
Chief Executive Officer *WTF*

SUBJECT: **JUNE 30, 2014 FUND BALANCES**

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2014 fund balance available for the various funds. The General Fund balance available will be \$1,566,263,000 after the Fiscal Year (FY) 2013-14 Final Budget and Department of Health Services budget adjustments, both of which are on the September 30, 2014 Board agenda.

Attached is the Auditor-Controller's report that lists the Fiscal Year (FY) 2013-14 budget variances by department (Attachment I). The Chief Executive Officer (CEO) has also included a summary report of the budget variances by operating and non-operating department/budget units (Attachment II) and explanations of the variances (Attachment III).

Also included are the overtime summary report (Attachment IV) and detailed variance explanations (Attachment V) by department for the General Fund, Enterprise Funds, Special District, Special Fund, and the Internal Service Fund.

The FY 2014-15 Adopted Budget contained a General Fund estimated fund balance available of \$1,198,294,000, primarily comprised of Board-approved initiatives for capital and refurbishment projects, major repairs and maintenance of County facilities and assets, and high-priority one-time departmental projects. The FY 2014-15

Supplemental Budget Resolution, also on the September 30, 2014 agenda, recommends that \$367,969,000 of additional fund balance be temporarily placed in the appropriations for contingencies account.

The CEO's recommendations on the use of additional fund balance include adjustments for existing carryover funds in the net amount of \$213,110,000, primarily for community programs, children's and social services programs, homeless and housing initiatives, public safety initiatives, building improvements and maintenance, various systems upgrades and improvements, museum agreements, and enhanced unincorporated area services. The remaining fund balance of \$154,859,000 is available to finance other high-priority needs as included in the CEO's recommendations on the use of additional FY 2014-15 fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This excess fund balance was generated primarily from cost savings in salaries and employee benefits due to vacancies and hiring delays, savings in services, supplies, and capital assets due to pending projects as well as lower than anticipated costs, savings from social services programs, and unspent funds on other programs that will be carried over to FY 2014-15. In addition, there was an over realization of revenue from property taxes, deed transfer taxes, and other revenue sources.

Budget matters are scheduled on the September 30, 2014 Board agenda to consider the excess amount available from fund balance.

If you have any questions, please call either of us or your staff may contact Sid Kikkawa, Senior Assistant Chief Executive Officer, at (213) 974-6872 or Robert G. Campbell, Acting Assistant Auditor-Controller, at (213) 974-0681.

WTF:JN:SK

SK:RGC:MM:CY:TO:yf

H://Word Processing Board Letters 2014 June 30, 2014 Fund Balances

Attachments

- c: Sachi A. Hamai, Executive Officer, Board of Supervisors
Richard D. Weiss, Acting County Counsel
Mark J. Saladino, Treasurer and Tax Collector
Mitchell H. Katz, M.D., Director, Department of Health Services

2013-14 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 - 8-25-14 FINAL

Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2013-14 Net County Cost	Prior Year Accrual Net County Cost	Total 2013-14 Net County Cost	2013-14 Net County Cost Variance
Operating Budgets						
Affirmative Action Compliance Office	0	0	0	4,669	(4,669)	4,669
Ag Commissioner/ Weights & Measures	10,715,000	11,350,000	8,639,392	266,046	8,373,346	2,976,654
Alternate Public Defender	55,862,000	56,600,000	54,413,415	78,101	54,335,314	2,264,686
Animal Care & Control	23,359,000	23,823,000	22,099,406	135,777	21,963,629	1,859,371
Arts Commission						
- Arts Programs	8,698,000	8,941,000	8,940,785	21,950	8,918,835	22,165
- Civic Art	0	0	(0)	460	(460)	460
- Prior Year Encumbrances	0	0	0	4,352	(4,352)	4,352
Arts Commission Total	8,698,000	8,941,000	8,940,785	26,762	8,914,023	26,977
Assessor	103,088,000	104,462,000	97,860,038	138,186	97,721,852	6,740,148
Auditor-Controller	22,340,000	22,248,000	20,343,995	88,519	20,255,476	1,992,524
Auditor-Controller - Transportation	0	0	172	0	172	(172)
Auditor-Controller eCAPS System	31,318,000	31,318,000	25,009,367	121	25,009,246	6,308,754
Beaches and Harbors	(17,108,000)	(16,674,000)	(30,448,678)	550,269	(30,998,947)	14,324,947
Board of Supervisors	119,803,000	105,260,000	61,361,141	1,165,155	60,195,986	45,064,014
Chief Executive Officer	44,598,000	45,698,000	38,219,900	130,146	38,089,754	7,608,246
Chief Information Officer	5,607,000	5,671,000	5,785,064	3,047	5,782,017	(111,017)
Child Support Services	228,000	320,000	328,402	3,699,639	(3,371,238)	3,691,238
Children & Family Services						
Children & Family Services - Administration	316,483,000	324,014,000	242,339,123	3,474,671	238,864,451	85,149,549
Children & Family Services - Assistance:						
- Adoption Assistance Program	2,812,000	2,812,000	779,595	(247,713)	1,027,308	1,784,692
- Child Abuse Prevention Program	0	0	375,265	29,053	346,212	(346,212)
- Foster Care Program	16,837,000	16,837,000	7,849,680	4,651,290	3,198,390	13,638,610
- KinGAP Program	9,544,000	9,544,000	10,466,781	(64,125)	10,530,906	(986,906)
- PSSF/ Family Preservation	27,866,000	27,866,000	24,676,389	2,295,287	22,381,102	5,484,898
- SED Children	0	0	(77,908)	191,240	(269,148)	269,148
- Special Programs	0	0	0	0	0	0
Children & Family Services - Assistance Total	57,059,000	57,059,000	44,069,802	6,855,032	37,214,770	19,844,230
Community & Senior Services						
Community & Senior Services - Administration	17,492,000	18,162,000	16,784,579	(219,440)	17,004,019	1,157,981

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ACCOUNTING PERIOD 13 - 8-25-14 FINAL

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Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2013-14 Net County Cost	Prior Year Accrual Net County Cost	Total 2013-14 Net County Cost	2013-14 Net County Cost Variance
Community & Senior Services - Assistance:						
- <i>Older American Act Program</i>	1,188,000	1,188,000	1,209,233	24,278	1,184,955	3,045
- <i>Workforce Investment Act</i>	1,700,000	1,700,000	1,668,726	58,491	1,610,234	89,766
Community & Senior Services - Assistance Total	2,888,000	2,888,000	2,877,959	82,770	2,795,189	92,811
Community-Based Contracts	3,855,000	3,855,000	2,520,569	0	2,520,569	1,334,431
Consumer Affairs	6,120,000	6,362,000	6,208,595	3,769	6,204,827	157,173
County Counsel	7,821,000	7,925,000	6,087,338	35,898	6,051,440	1,873,560
District Attorney	180,238,000	184,763,000	184,452,651	1,227,825	183,224,826	1,538,174
Fire Department - Lifeguards	28,982,000	29,169,000	28,312,000	0	28,312,000	857,000
Grand Jury	1,776,000	1,778,000	1,538,974	26	1,538,947	239,053
Grand Park	4,456,000	4,556,000	3,938,657	0	3,938,657	617,343
Health Services - General Fund:						
- <i>Administration</i>	90,284,000	109,287,000	42,484,140	(10,373,190)	52,857,331	56,429,669
- <i>Contribution to Hospitals Enterprise Funds</i>	443,833,000	394,003,000	394,003,000	0	394,003,000	0
- <i>Health Services - EHRIS(ORCHID) Projects</i>	0	54,627,000	27,919,296	0	27,919,296	26,707,704
- <i>Juvenile Court Health Services</i>	5,557,000	3,170,000	1,428,200	712,817	715,383	2,454,617
- <i>Managed Care Rate Supplement</i>	79,391,000	79,391,000	71,994,021	0	71,994,021	7,396,979
- <i>Office of Managed Care</i>	(5,472,000)	(39,876,000)	150,018,254	125,218,755	24,799,499	(64,675,499)
- <i>Online Real-Time Central Health Info DB (ORCHID)</i>	54,276,000	62,680,000	76,057,420	0	76,057,420	(13,377,420)
- <i>Realignment</i>	(2,588,000)	(2,588,000)	(32,000,733)	4,741,718	(36,742,451)	34,154,451
Health Services - General Fund Total	665,281,000	660,694,000	731,903,598	120,300,099	611,603,499	49,090,501
Homeless and Housing Program	58,444,000	56,537,000	24,405,183	446	24,404,737	32,132,263
Human Resources	13,103,000	14,088,000	13,073,707	362,081	12,711,626	1,376,374
Internal Services	23,465,000	23,389,000	17,568,208	1,727,098	15,841,110	7,547,890
LA Plaza de Cultura y Artes	1,019,000	1,019,000	1,019,000	0	1,019,000	0
LA Regional Interoperable Communications System	13,574,000	13,574,000	4,255,087	0	4,255,087	9,318,913
Martin Luther King Jr. Comm Hosp-Financial Assist	0	39,100,000	39,100,000	0	39,100,000	0
Medical Examiner - Coroner	34,133,000	35,099,000	31,689,088	65,946	31,623,142	3,475,858
Mental Health	55,891,000	55,891,000	133,972,194	76,061,523	57,910,671	(2,019,671)
Military & Veterans Affairs	3,392,000	3,495,000	2,803,205	(34,181)	2,837,386	657,614
Museum of Art	29,797,000	29,797,000	29,711,685	13,756	29,697,929	99,071
Museum of Natural History	17,300,000	17,300,000	16,686,757	1,713	16,688,044	614,956
Music Center	21,831,000	22,331,000	21,846,741	0	21,846,741	484,259
Parks & Recreation	124,087,000	127,904,000	121,260,682	1,507,717	119,752,965	8,151,035

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Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2013-14 Net County Cost	Prior Year Accrual Net County Cost	Total 2013-14 Net County Cost	2013-14 Net County Cost Variance
Probation:						
- <i>Care of Juvenile Court Wards</i>	2,391,000	2,391,000	1,576,213	304,123	1,272,090	1,118,910
- <i>Field Services</i>	95,397,000	96,855,000	107,168,779	4,657,628	102,511,151	(5,656,151)
- <i>Juvenile Institutions Services</i>	277,161,000	278,334,000	265,771,637	18,888,243	246,883,393	31,450,607
- <i>Special Services</i>	2,203,000	2,493,000	23,485,306	19,152,196	4,333,110	(1,840,110)
- <i>Support Services</i>	113,504,000	114,585,000	111,262,307	323,675	110,938,632	3,646,368
- <i>Prior Year Encumbrances</i>	0	0	0	0	0	0
Probation Department Total	490,656,000	494,658,000	509,264,242	43,325,865	465,938,376	28,719,624
Provisional Financing Uses	425,858,000	223,819,000	0	0	0	223,819,000
Public Defender	175,534,000	178,571,000	175,977,303	293,425	175,683,877	2,887,123
Public Health:						
- <i>Antelope Valley Rehab Centers</i>	2,994,000	3,065,000	179,203	1,013	178,190	2,886,810
- <i>Children 's Medical Services</i>	18,944,000	19,292,000	18,145,365	940,644	17,204,721	2,087,279
- <i>Division of HIV and STD Programs</i>	17,605,000	17,664,000	18,573,672	909,672	17,664,000	0
- <i>Public Health Programs</i>	145,252,000	143,628,000	133,394,366	14,134,542	119,259,824	24,368,176
- <i>Substance Abuse Prevention & Control</i>	2,964,000	2,937,000	2,922,001	(19,295,294)	22,217,295	(19,280,295)
Public Health Total	187,759,000	186,586,000	173,214,607	(3,309,422)	176,524,029	10,061,971
Public Social Services						
Public Social Services - Administration	96,225,000	98,200,000	112,182,100	7,020,438	105,161,661	(6,961,661)
Public Social Services - Assistance:						
- <i>Calworks</i>	8,000,000	7,427,000	778,663	0	778,663	6,648,337
- <i>Cash Assistance Program for Immigrants</i>	0	0	(134,886)	0	(134,886)	134,886
- <i>Community Services Block Grant</i>	0	0	0	(0)	0	(0)
- <i>In-Home Supportive Services</i>	29,263,000	29,836,000	29,456,363	13,168,573	16,287,790	13,548,210
- <i>Indigent Aid</i>	249,818,000	256,818,000	255,492,287	(250,000)	255,742,287	1,075,713
- <i>Office of Traffic Safety</i>	0	0	0	0	0	0
- <i>PSS-GR Anti-Homelessness</i>	14,508,000	14,508,000	6,208,432	123,277	6,085,154	8,422,846
- <i>Refugee Cash Assistance</i>	0	0	(970)	(5)	(965)	965
- <i>Refugee Employment Program</i>	0	0	(1,322)	(568)	(754)	754
- <i>Work Incentive Nutritional Supplement (WINS)</i>	0	0	0	0	0	0
Public Social Services Assistance Total	301,589,000	308,589,000	291,798,568	13,041,277	278,757,291	29,831,709
Public Works	46,713,000	46,873,000	32,421,237	1,102,153	31,319,084	15,553,916
Regional Planning	21,208,000	22,700,000	19,153,619	(160,188)	19,313,807	3,386,193
Registrar-Recorder and County Clerk	38,692,000	52,506,000	45,660,801	156,195	45,504,606	7,001,394

2013-14 NET COUNTY COST VARIANCE REPORT
ACCOUNTING PERIOD 13 - 8-25-14 FINAL

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Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2013-14 Net County Cost	Prior Year Accrual Net County Cost	Total 2013-14 Net County Cost	2013-14 Net County Cost Variance
Sheriff's Department:						
- Administration	94,601,000	96,985,000	92,278,288	472,214	91,806,074	5,178,926
- Clearing Account	0	0	(10,494)	3,000	(13,494)	13,494
- County Services	16,883,000	17,022,000	20,710,510	22,097	20,688,413	(3,666,413)
- Court Services	100,711,000	102,822,000	98,828,887	16,168	98,812,719	4,009,281
- Custody	252,214,000	262,937,000	262,993,867	690,274	262,303,593	633,407
- Detective Services	90,282,000	91,575,000	98,277,079	266,947	98,010,131	(6,435,131)
- General Support Services	353,143,000	357,052,000	399,355,208	2,504,902	396,850,307	(39,798,307)
- Medical Services Bureau Budget	238,162,000	243,952,000	219,936,512	0	219,936,512	24,015,488
- Patrol Clearing	0	0	3,874,475	1,176,402	2,698,073	(2,698,073)
- Patrol - Contract Cities	0	0	0	0	0	0
- Patrol - Specialized and Unallocated	145,281,000	150,431,000	133,274,800	2,075,608	131,199,193	19,231,807
- Patrol - Unincorporated Areas	3,809,000	3,809,000	3,717,000	0	3,717,000	92,000
Sheriff's Department Total	1,295,086,000	1,326,585,000	1,333,236,133	7,227,612	1,326,008,521	576,479
Treasurer & Tax Collector	23,954,000	24,089,000	23,683,832	554,514	23,129,318	959,682
Trial Court Operations:						
- MOE Contribution	148,606,000	148,606,000	167,280,607	(0)	167,280,607	(18,674,607)
- Courts - Unallocated - Others	55,323,000	55,323,000	48,030,052	0	48,030,052	7,292,948
- Superior Court - General Fund	49,611,000	49,774,000	47,234,973	0	47,234,973	2,539,027
Trial Court Operations Total	253,540,000	253,703,000	262,545,632	(0)	262,545,632	(8,842,632)
Operating Budgets Subtotal	5,453,809,000	5,356,645,000	5,020,115,852	287,005,055	4,733,110,796	623,534,204
NonOperating Budgets						
Capital Projects	615,293,000	626,497,000	42,529,187	2,542,000	39,987,187	586,451,813
Emergency Preparedness & Response	5,754,000	5,740,000	3,346,278	108,768	3,237,510	2,502,490
Employee Benefits	0	0	(1,034,000)	0	(1,034,000)	1,034,000
Extraordinary Maintenance	114,426,000	137,721,000	12,119,562	2,272	12,117,290	125,603,710
Federal & State Disaster Aid	0	0	(3,340,503)	(3,331,716)	(8,787)	8,787
Insurance	355,000	355,000	138,584	110,129	28,455	326,545
Internal Services/Customer Direct-S&S	0	0	0	0	0	(0)
Judgments & Damages	18,910,000	18,910,000	12,367,308	99,317	12,267,990	6,642,010
Los Angeles County Capital Asset Leasing	0	0	(35,881)	0	(35,881)	35,881
Nondepartmental Revenue	(310,252,000)	(314,318,000)	(347,222,983)	3,831,275	(351,054,257)	36,736,257

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Org Name	Final Adopted Budgeted Net County Cost	Adjusted Budgeted Net County Cost	Current 2013-14 Net County Cost	Prior Year Accrual Net County Cost	Total 2013-14 Net County Cost	2013-14 Net County Cost Variance
Nondepartmental Special Accounts	92,848,000	63,041,000	38,290,415	205,788	38,084,627	24,956,373
- <i>Public Library (General Fund Contribution)</i>	18,604,000	18,604,000	18,604,000		18,604,000	0
Project and Facility Development	85,152,000	134,469,000	77,973,640	53,288	77,920,351	56,548,649
Rent Expense	44,092,000	46,392,000	36,997,789	1,317,627	35,680,163	10,711,837
Telephone Utilities	0	0	(256,993)	145,232	(402,225)	402,225
Utilities	134,000	134,000	(2,944,751)	273,145	(3,217,895)	3,351,895
Utility User Tax - Measure U	(65,620,000)	(65,620,000)	(56,620,573)	(96,471)	(56,524,102)	(9,095,898)
VLF-Realignment:						
- <i>Health Services</i>	(309,684,000)	(309,684,000)	(302,167,730)	1,391,542	(303,559,272)	(6,124,728)
- <i>Mental Health</i>	0	0	(2,019,671)	0	(2,019,671)	2,019,671
- <i>Social Services</i>	(16,979,000)	(16,979,000)	(41,580,000)	218,328	(41,798,328)	24,819,328
VLF-Realignment Total	(326,663,000)	(326,663,000)	(345,767,402)	1,609,869	(347,377,271)	20,714,271
NonOperating Budgets Subtotal	293,033,000	345,262,000	(514,856,321)	6,870,524	(521,726,845)	866,930,845
Operating/NonOperating Budgets Subtotal	5,746,842,000	5,701,907,000	4,505,259,530	293,875,579	4,211,383,951	1,490,465,049
Property Taxes	(4,192,417,000)	(4,255,967,000)	(4,379,126,490)	0	(4,379,126,490)	123,159,490
					0	0
	1,554,425,000	1,445,940,000	126,133,040	293,875,580	(167,742,539)	1,613,624,539

Reserve for Deposit with Others	(1,264,991)
Change in Reserve for SB90 Long-term Receivable	(1,095,512)
Change in Reserve for Public Health Long-term Receivable	11,229,404
Transfer to Hospital Funds (MOE)	(56,484,101)
Net Change in Reserves (3301)	254,116
AVAILABLE FUND BALANCE - GENERAL FUND	1,566,263,455

2013-14 NET COUNTY COST VARIANCE REPORT

EXPLANATIONS

BUDGETED NET COUNTY COST: Represents Original Adopted Budget and all budget adjustments to date.

2013-14 NET COUNTY COST: Represents net current revenue and expenditures.

PRIOR YEAR ACCRUAL NET COUNTY COST: Represents net prior year revenue and expenditures.

NET COUNTY COST VARIANCE: Positive amounts represent budgetary savings and sources of fund balance.
Negative amounts represent budgetary shortfalls and uses of fund balance.

FY 2013-14 GENERAL FUND/ENTERPRISE HOSPITAL
CLOSING SUMMARY

ATTACHMENT II

	FY 2011-12			FY 2012-13			FY 2013-14		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
Operating Budgets									
Affirmative Action Compliance	\$ -	\$ 338	\$ (338)	\$ -	\$ (566)	\$ 566	\$ -	\$ (4,669)	\$ 4,669
Ag Commissioner/ Weights & Measures	9,233,000	7,453,066	1,779,934	10,637,000	8,861,216	1,775,784	11,350,000	8,373,346	2,976,654
Alternate Public Defender	52,416,000	49,726,005	2,689,995	53,797,000	51,466,870	2,330,130	56,600,000	54,335,314	2,264,686
Animal Care & Control	19,403,000	18,401,889	1,001,111	21,746,000	21,246,336	499,664	23,823,000	21,963,629	1,859,371
Arts Commission	7,623,000	7,480,679	142,321	7,901,000	7,896,951	4,049	8,941,000	8,914,023	26,977
Assessor	77,052,000	77,051,906	94	93,636,000	93,557,000	79,000	104,462,000	97,721,852	6,740,148
Auditor-Controller	17,071,000	16,474,976	596,024	21,001,000	17,802,517	3,198,483	22,248,000	20,255,476	1,992,524
Auditor-Controller - Transportation	-	514,842	(514,842)	-	(3,437)	3,437	-	172	(172)
Auditor-Controller - eCAPS	23,618,000	20,819,055	2,798,945	32,170,000	28,448,270	3,721,730	31,318,000	25,009,246	6,308,754
Beaches & Harbors	(19,141,000)	(27,409,970)	8,268,970	(18,448,000)	(31,208,575)	12,760,575	(16,674,000)	(30,998,947)	14,324,947
Board of Supervisors	97,424,000	56,735,693	40,688,307	103,333,000	56,592,181	46,740,819	105,260,000	60,195,986	45,064,014
Chief Executive Officer	43,478,000	35,445,940	8,032,060	43,545,000	35,761,744	7,783,256	45,698,000	38,089,754	7,608,246
Chief Information Officer	5,152,000	4,605,594	546,406	5,461,000	4,896,651	564,349	5,671,000	5,782,017	(111,017)
Child Support Services	316,000	(1,028,460)	1,344,460	3,271,000	3,734,226	(463,226)	320,000	(3,371,238)	3,691,238
Children & Family Services - Administration	281,402,000	247,298,175	34,103,825	310,471,000	269,089,114	41,381,886	324,014,000	238,864,451	85,149,549
Children & Family Services - Assistance	105,611,000	43,970,447	61,640,553	62,893,000	28,941,069	33,951,931	57,059,000	37,214,770	19,844,230
Community & Sr Services - Administration	17,025,000	16,013,050	1,011,950	17,579,000	17,272,211	306,789	18,162,000	17,004,019	1,157,981
Community & Sr Services - Assistance	3,333,000	3,184,416	148,584	586,000	862,108	(276,108)	2,888,000	2,795,189	92,811
Community-Based Contracts	4,380,000	3,195,775	1,184,225	4,211,000	3,207,630	1,003,370	3,855,000	2,520,569	1,334,431
Consumer Affairs	4,225,000	4,224,777	223	5,041,000	5,191,169	(150,169)	6,362,000	6,204,827	157,173
County Counsel	4,783,000	4,473,575	309,425	6,397,000	6,069,848	327,152	7,925,000	6,051,440	1,873,560
District Attorney	180,612,000	175,768,056	4,843,944	175,662,000	170,951,052	4,710,948	184,763,000	183,224,826	1,538,174
Fire Department-Lifeguards	25,630,000	25,630,000	-	26,018,000	25,545,000	473,000	29,169,000	28,312,000	857,000
Grand Jury	1,788,000	1,510,320	277,680	1,769,000	1,505,545	263,455	1,778,000	1,538,947	239,053
Grand Park	1,500,000	1,500,002	(2)	2,800,000	2,132,430	667,570	4,556,000	3,938,657	617,343
Health Services/Enterprise Hospital Summary	675,993,000	651,315,297	24,677,703	652,577,000	619,715,549	32,861,451	660,694,000	611,603,499	49,090,501
Homeless and Housing Program	60,665,000	21,402,602	39,262,398	62,222,000	21,658,604	40,563,396	56,537,000	24,404,737	32,132,263
Human Resources	10,359,000	10,325,020	33,980	11,538,000	12,037,526	(499,526)	14,088,000	12,711,626	1,376,374
Information System Advisory Body	-	(15,198)	15,198	-	(16,006)	16,006	-	-	-
Internal Services	14,924,000	12,131,709	2,792,291	17,205,000	13,613,241	3,591,759	23,389,000	15,841,110	7,547,890
LA Plaza de Cultura y Arte	1,000,000	723,918	276,082	1,276,000	1,276,000	-	1,019,000	1,019,000	-
Los Angeles Regional Interoperable Comm Systems	9,136,000	1,741,452	7,394,548	14,874,000	7,616,732	7,257,268	13,574,000	4,255,087	9,318,913
Martin Luther King Jr. Comm Hosp-Financial Assist	-	-	-	-	-	-	39,100,000	39,100,000	-
Medical Examiner - Coroner	27,506,000	26,797,825	708,175	31,693,000	29,265,490	2,427,510	35,099,000	31,623,142	3,475,858
Mental Health	42,220,000	44,868,502	(2,648,502)	48,311,000	50,330,671	(2,019,671)	55,891,000	57,910,671	(2,019,671)
Military & Veterans Affairs	1,776,000	1,633,228	142,772	2,246,000	1,894,849	351,151	3,495,000	2,837,386	657,614
Museum of Art	28,228,000	27,906,199	321,801	29,151,000	28,731,174	419,826	29,797,000	29,697,929	99,071
Museum of Natural History	15,267,000	13,628,468	1,638,532	16,332,000	15,497,519	834,481	17,300,000	16,685,044	614,956
Music Center	21,154,000	20,618,875	535,125	21,464,000	21,222,056	241,944	22,331,000	21,846,741	484,259
Office of Public Safety	-	-	-	-	-	-	-	-	-
Parks & Recreation	110,721,000	107,039,412	3,681,588	120,107,000	115,044,905	5,062,095	127,904,000	119,752,965	8,151,035
Probation	459,730,000	454,802,036	4,927,964	485,593,000	475,252,017	10,340,983	494,658,000	465,938,376	28,719,624
Provisional Financing Uses	314,579,000	-	314,579,000	178,110,000	-	178,110,000	223,819,000	-	223,819,000
Public Defender	166,613,000	166,245,433	367,567	170,317,000	166,143,071	4,173,929	178,571,000	175,683,877	2,887,123
Public Health	176,709,000	163,047,934	13,661,066	176,669,000	171,101,584	5,567,416	186,586,000	176,524,029	10,061,971
Public Social Services-Administration	114,011,000	96,986,165	17,024,835	103,068,000	91,558,895	11,509,105	98,200,000	105,161,661	(6,961,661)

FY 2013-14 GENERAL FUND/ENTERPRISE HOSPITAL
CLOSING SUMMARY

ATTACHMENT II

	FY 2011-12			FY 2012-13			FY 2013-14		
	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget	Final Adjusted Budget	Closing NCC	Variance from Adjusted Budget
Public Social Services-Assistance Summary	395,401,000	304,020,863	91,380,137	342,075,000	279,053,362	63,021,638	308,589,000	278,757,291	29,831,709
Public Works - General Fund	58,415,000	30,302,287	28,112,713	55,075,000	25,128,232	29,946,768	46,873,000	31,319,084	15,553,916
Regional Planning	16,121,000	15,132,982	988,018	19,124,000	16,384,832	2,739,168	22,700,000	19,313,807	3,386,193
Registrar-Recorder/County Clerk	35,380,000	35,331,011	48,989	36,558,000	35,081,459	1,476,541	52,506,000	45,504,606	7,001,394
Sheriff's Department	1,258,146,000	1,232,020,148	26,125,852	1,222,331,000	1,202,990,014	19,340,986	1,326,585,000	1,326,008,521	576,479
Treasurer & Tax Collector	23,912,000	23,234,336	677,664	23,903,000	22,634,131	1,268,869	24,089,000	23,129,318	959,682
Trial Courts Operations	255,346,000	257,451,473	(2,105,473)	253,545,000	256,015,073	(2,470,073)	253,703,000	262,545,632	(8,842,632)
	-	-	-	-	-	-	-	-	-
Subtotal - Operating Budgets	\$ 5,257,246,000	\$ 4,511,732,123	\$ 745,513,877	\$ 5,086,841,000	\$ 4,509,049,540	\$ 577,791,460	\$ 5,356,645,000	\$ 4,733,110,796	\$ 623,534,204
	-	-	-	-	-	-	-	-	-
Non-Operating Budgets									
Capital Projects	\$ 601,230,000	\$ 62,706,240	\$ 538,523,760	\$ 573,538,000	\$ 38,110,870	\$ 535,427,130	\$ 626,497,000	\$ 39,987,187	\$ 586,451,813
Emergency Preparedness & Response	6,834,000	4,123,714	2,710,286	5,539,000	5,156,451	382,549	5,740,000	3,237,510	2,502,490
Employee Benefits	-	6,316,418	(6,316,418)	-	5,073,884	(5,073,884)	-	(1,034,000)	1,034,000
Extraordinary Maintenance	113,438,000	23,832,116	89,605,884	121,492,000	13,843,948	107,648,052	137,721,000	12,117,290	125,603,710
Federal & State Disaster Aid	-	(13)	13	(51,145,000)	(51,145,000)	-	-	(8,787)	8,787
Insurance	-	(2,411)	2,411	-	(513,591)	513,591	355,000	28,455	326,545
Internal Services/Customer Direct-S&S	-	-	-	-	(1)	1	-	0	(0)
Judgments & Damages	19,806,000	(1,663,477)	21,469,477	32,692,000	14,570,013	18,121,987	18,910,000	12,267,990	6,642,010
LA Co Capital Asset Leasing	-	(53,031)	53,031	-	(39,225)	39,225	-	(35,881)	35,881
Nondepartmental Revenue	(416,359,000)	(427,103,653)	10,744,653	(341,192,000)	(392,549,745)	51,357,745	(314,318,000)	(351,054,257)	36,736,257
Nondepartmental Special Accounts	83,606,000	36,693,199	46,912,801	108,471,000	65,112,003	43,358,997	81,645,000	56,688,627	24,956,373
Project and Facility Development	99,434,000	38,395,678	61,038,322	177,263,000	122,173,147	55,089,853	134,469,000	77,920,351	56,548,649
Rent Expense	38,087,000	32,573,278	5,513,722	51,022,000	42,720,688	8,301,312	46,392,000	35,680,163	10,711,837
Telephone Utilities	-	(429,962)	429,962	-	(282,607)	282,607	-	(402,225)	402,225
Utilities	219,000	(1,451,420)	1,670,420	170,000	(390,658)	560,658	134,000	(3,217,895)	3,351,895
Utility User Tax	(60,370,000)	(57,984,584)	(2,385,416)	(65,620,000)	(56,833,929)	(8,786,072)	(65,620,000)	(56,524,102)	(9,095,898)
VLF-Realignment	(334,135,000)	(311,782,023)	(22,352,977)	(307,812,000)	(328,682,722)	20,870,722	(326,663,000)	(347,377,271)	20,714,271
	-	-	-	-	-	-	-	-	-
Subtotal - Non-Operating Budgets	\$ 151,790,000	\$ (595,829,931)	\$ 747,619,931	\$ 304,418,000	\$ (523,676,474)	\$ 828,094,474	\$ 345,262,000	\$ (521,726,845)	\$ 866,930,845
	-	-	-	-	-	-	-	-	-
Operating/Non-Operating Budgets Subtotal	\$ 5,409,036,000	\$ 3,915,902,192	\$ 1,493,133,808	\$ 5,391,259,000	\$ 3,985,373,067	\$ 1,405,885,934	\$ 5,701,907,000	\$ 4,211,383,951	\$ 1,490,465,049
	-	-	-	-	-	-	-	-	-
Adjustments to Fund Balance									
Appropriation for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax - Regular	3,775,368,000	3,835,739,996	60,371,996	4,130,215,000	4,231,287,939	101,072,939	4,255,967,000	4,379,126,490	123,159,490
Obligated Fund Balance	(264,138,327)	(252,520,422)	11,617,905	(557,636,444)	(567,315,818)	(9,679,374)	(242,604,014)	(301,506,618)	(58,844,604)
Cancel Obligated Fund Balance	296,235,000	296,235,000	-	253,177,506	253,177,506	-	190,963,000	202,192,404	11,229,404
Fund Balance	1,601,571,327	1,601,571,327	-	1,565,502,938	1,565,502,938	-	1,497,581,014	1,497,581,014	-
Other Adjustments:	-	-	-	-	-	-	-	-	-
Net Changes in Reserves	-	379,229	379,229	-	301,515	301,515	-	254,116	254,116
	-	-	-	-	-	-	-	-	-
Subtotal - Fund Balance Adjustments	\$ 5,409,036,000	\$ 5,481,405,130	\$ 72,369,130	\$ 5,391,259,000	\$ 5,482,954,080	\$ 91,695,080	\$ 5,701,907,000	\$ 5,777,647,406	\$ 75,798,406
	-	-	-	-	-	-	-	-	-
Estimated Year-End Fund Balance	\$ -	\$ 1,565,502,938	\$ 1,565,502,938	\$ -	\$ 1,497,581,014	\$ 1,497,581,014	\$ -	\$ 1,566,263,455	\$ 1,566,263,455

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Operating Budgets

Affirmative Action Compliance Office

\$5,000

Reflects prior-year savings from commitment cancellations.

Agricultural Commissioner/Weights and Measures

\$2,977,000

Reflects an overall savings of \$3.0 million primarily due to departmental vacancies (\$1.6 million); Services and Supplies (S&S) that were not purchased (\$0.8 million); other charges savings (\$0.2 million); savings in capital assets due to lower than expected vehicle costs (\$0.1 million); and over-realized revenue due to weed abatement contracts (\$0.3 million).

A carryover of \$0.7 million is necessary for building maintenance and various other projects.

Alternate Public Defender (APD)

\$2,265,000

Reflects savings of \$2.5 million in Salaries and Employee Benefits (S&EB) primarily due to delays in filling vacant positions; \$93,000 in S&S primarily due to under expenditures in office expenses, professional services, equipment, special departmental expenses and information technology services; \$33,000 in other charges; \$23,000 in capital assets primarily due to under expenditure in long-term debt and data equipment; and \$78,000 in prior-year revenue and cancellation of commitments. These savings are offset by \$0.5 million in under-realized revenue primarily due to less than anticipated expenditures from the AB 109 program.

A one-time carryover of \$1.3 million will be recommended in the fiscal year (FY) 2014-15 Budget primarily to continue the eDiscovery project for the District Attorney's Office, convert the Department's Case Management System (CMS) to a browser based application, and purchase ergonomic furniture, paint and carpet, for the Department's move to the Criminal Courts Building.

Animal Care and Control

\$1,859,000

Reflects a savings of \$1.7 million in S&EB primarily due to hiring delays; \$0.8 million in S&S due to pending projects in administrative services; \$0.2 million in other charges from lower than expected insurance claims; \$0.1 million in fixed assets resulting from lower than expected equipment unit costs; \$60,000 in other financing uses after the current fiscal year's payment for the Asset Development Implementation Loan; \$81,000 savings from the cancellation of prior-year commitments, and prior-year revenue of \$54,000. The savings are offset by under realization of \$1.2 million in revenue attributed to less than anticipated revenue in humane services due to decrease in animal housing, and reduction in fees without a corresponding reduction in cost.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Carryover funding of \$0.4 million for the Mobile Connectivity Project and \$0.6 million for pending Internal Services Department (ISD) projects will be recommended in FY 2014-15 Budget.

Arts Commission

\$27,000

Reflects a savings of \$27,000 due to the cancellation of prior-year commitments.

Assessor

\$6,740,000

Reflects a \$6.7 million savings primarily due to: 1) \$6.2 million in S&EB due to vacancies, hiring delays, and top-step salary differential; 2) \$2.1 million in S&S primarily due to less than anticipated expenditures associated with the Voice Over Internet Protocol (VOIP) project, less than anticipated services provided by ISD for IBM operations for the AS400 system, a delay in hiring a SharePoint Consultant, less than anticipated cost of computer software, and actual building lease payments being lower than projected; 3) \$0.1 million in other charges due to less than anticipated auto/general liability insurance expenses; 4) \$50,000 in capital assets expenditures; and 5) \$0.1 million in prior-year commitment cancellations and revenue refunds. These savings are partially offset by unrealized revenue of \$1.8 million primarily resulting from greater than budgeted Property Tax Administration fee (SB 2557) revenue and less than budgeted Property Tax Administration Program (PTAP) claims.

A carryover of \$0.7 million will be recommended in the FY 2014-15 Budget for the VOIP project and other miscellaneous projects.

Auditor-Controller

\$1,993,000

Reflects a \$2.0 million savings primarily attributable to: 1) S&EB savings of \$5.8 million due to top-step variance, positions filled at lower items, and vacancies; 2) S&S savings of \$2.8 million due primarily to less than anticipated expenditures for professional services, ISD services, and office expense, partially offset by higher than anticipated administrative services and information technology costs; and 3) Other Charges savings of \$53,000 due primarily to less than anticipated judgments and damages costs and other long-term debt rent charges. These savings are partially offset with \$5.5 million in under-realized intrafund transfers attributable to actual costs of billable positions being lower than budgeted positions, and less than anticipated billings for services. An additional \$1.3 million in under-realized revenue is primarily due to less than anticipated Community Redevelopment Agency (CRA) dissolution revenue, which is attributable to lower than anticipated staff cost and County Counsel cost. The variance also reflects a prior-year savings of \$89,000 primarily due to prior-year commitment cancellations. The \$2.0 million in savings does not reflect \$0.3 million in unreimbursed Board-directed audit costs. If these costs had been reimbursed, total savings would be \$2.3 million.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Carryover funding of \$0.2 million for critical renovations will be recommended in FY 2014-15 Budget.

Auditor-Controller Integrated Applications

\$6,309,000

Reflects a \$6.3 million surplus primarily attributable to less than anticipated costs for information technology, computing midrange, administrative services, and facilities, partially offset by higher than anticipated costs for professional services.

The entire amount will be carried over to FY 2014-15.

Department of Beaches and Harbors

\$14,325,000

Reflects a surplus of \$14.3 million. Expenditure savings include \$3.5 million due to hiring delays, delays in purchasing Los Angeles County Capital Asset Leasing (LAC-CAL) equipment, surplus from capital assets purchases, and savings from services from other County departments. A net revenue increase of \$10.2 million is due to participation fees for Marina Parcel 15 (\$5.3 million) and increased leasehold rent due on sales (condo sales), option and extension fees, and increase in parking revenues. An additionally \$0.6 million in savings is from prior-year activities.

\$4.0 million will be carried over to FY 2014-15 to fund the Anchorage 47 Dock Replacement Capital Project funding gap.

Board of Supervisors

\$45,064,000

The surplus includes \$42.5 million in committed funds for various community projects to be spent in future years. The remaining \$2.6 million savings consists of \$0.5 million savings in S&EB due to hiring delays; \$5.1 million savings in S&S primarily due to less than anticipated utilization of designated funding for community programs, savings in various operating costs and under expenditures related to Information Systems Advisory Body's (ISAB's) Countywide Warrant System (CWS); \$91,000 savings in other charges primarily due to less than anticipated legal expenses; \$92,000 in capital assets due to less than anticipated expenditures, and \$1.2 million in cancellation of commitments. These savings are partially offset by \$1.4 million reduction in (Intrafund Transfer) IFT related to the temporary employee services contract, hearing officer contracts, and Housing Opportunities for Persons with Acquired Immune Deficiency Syndrome (HOPWA) grant; and under-realized revenue of \$2.9 million related to designated community programs and legal advertising.

\$43.3 million in savings will be carried over to FY 2014-15 for the Board's unspent Community Programs Fund (\$42.4 million), and the ISAB CWS (\$0.9 million).

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Chief Executive Office

\$7,608,000

Reflects a current-year savings amount of \$7.5 million of which \$0.1 million is attributable to savings in S&S, as well as an additional \$7.4 million from various program savings in Healthier Communities, Stronger Families, Thriving Children (HST), Gang Initiatives, Florence-Firestone and Valinda Community Enhancement Teams (CET), Employee Relations, and the Steps to Excellence Project (STEP). An additional savings of \$0.1 million is from the cancellation of commitments, account payables, and the receipt of unanticipated prior-year revenue.

\$7.4 million will be carried over into FY 2014-15 to continue program requirements as follows: HST (\$6.7 million); Gang Initiatives (\$33,000); Florence-Firestone and Valinda CET (\$0.3 million); Joint Labor-Management Committee on Office of Ergonomics (\$0.2 million); and STEP (\$0.1 million).

Chief Information Office

\$(111,000)

Reflects a shortfall of \$0.1 million due to a \$109,000 deficit in S&EB, primarily due to higher than anticipated retirement charges; a \$4,000 deficit in S&S primarily due to higher than anticipated overall expenditures; and a \$1,000 deficit in other charges due to unanticipated assessment charges. These shortfalls are partially offset by \$3,000 in prior-year savings due to cancellation of commitments.

Child Support Services

\$3,691,000

Reflects a total of \$3.6 million in Net County Cost (NCC) savings as a result of an additional \$2.5 million in one-time mid-year allocation of State revenue, as well as a net amount of \$1.1 million from the federal share of A-87 revenue, additional Welfare Recoupment collections, and cancellation of prior-year commitments and expenditure accruals.

The Department will carryover \$0.3 million in FY 2014-15 for operating expenses.

Department of Children and Family Services (DCFS) - Administration

\$85,150,000

Reflects a total of \$85.2 million in savings primarily due to savings in Title IV-E Waiver and non-Waiver programs.

\$81.6 million in current-year savings is primarily due to: 1) lower than expected costs in S&EB resulting from vacancies, hiring delays, attrition, miscellaneous earnings and workers' compensation, partially offset by over expenditures in overtime; 2) reduction in service levels provided by other County departments and lower than anticipated expenditures for contract services, training, information technology and Katie A. costs; and 3) lower than anticipated expenditures in other charges for indemnity, as well as capital and Tesma leases, and over realized 1991 Realignment revenue. These cost

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

savings are partially offset by lower than anticipated State and federal revenues as a result of the reduced spending. In addition, \$3.5 million in prior-year savings is primarily due to commitment cancellations and prior-year revenue accruals.

The Department is requesting to carryover \$40.8 million in current-year Title IV-E Waiver savings to fund continuing and enhanced Waiver strategies, and \$22.3 million in current-year Katie A. savings to fund continuing and enhanced services in this program.

Department of Children and Family Services (DCFS) - Assistance \$19,844,000
Reflects a total of \$19.8 million in savings primarily due to savings in Title IV-E Waiver and non-Waiver programs; \$12.9 million in current year and \$6.9 million from the prior year.

The \$19.8 million in current-year savings is due primarily to lower than anticipated costs in the Title IV-E Waiver, Katie A, Promoting Safe and Stable Families (PSSF) and Adoptions programs, partially offset by higher than anticipated costs in the Kin-GAP program. The \$6.9 million in prior-year savings is due to commitment cancellations and revenue accruals.

The Department is requesting to carryover \$4.9 million in Title IV-E Waiver programs; \$8.9 million in Katie A. Strategic Plan savings to cover program expansions and new programs; and \$4.0 million in Katie A. prior-year commitment cancellations to cover program expansions and new programs.

Community and Senior Services - Administration \$1,158,000
Reflects a savings of \$1.2 million primarily due to a reduction in contracted information technology services as well as unspent Utility User Tax (UUT) Cy Pres II settlement funding for furniture and equipment at the Department's various service centers.

\$0.3 million in UUT Cy Pres II settlement funding and \$0.2 million in funding for the purchase of furniture at the Department's service centers as well as for forensic services, will be requested for the FY 2014-15 Budget.

Community and Senior Services - Assistance \$93,000
Reflects a savings of \$0.1 million in UUT CY Pres settlement funding for the Department's Nutrition Program, as well as greater than anticipated CalWorks Phase I funding in the Workforce Investment Act program.

\$41,000 in unspent UUT CY Pres settlement funding will be carried over to FY 2014-15 Budget.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Community-Based Contracts

\$1,334,000

Reflects a savings of \$1.3 million due to lower than anticipated expenditures in anti-gang strategies and community delinquency prevention contracts.

These savings will be recommended as a carryover in the FY 2014-15 Budget.

Consumer Affairs

\$157,000

Reflects a savings primarily due to: 1) \$4,000 in accounts payable and commitment cancellations; 2) \$0.5 million savings in S&EB resulting from unfilled grant funded positions, positions filled with lower level items, cost increases in various employee benefits, and the Department's effort to reduce overtime costs; 3) \$0.8 million savings in S&S resulted from grant program under spending; 4) \$9,000 savings in other charges; and 5) \$4,000 in unspent fixed assets. These savings are partially offset by \$1.1 million in under realized IFT/revenue resulting from grant sub-recipient's under spending, various revenue changes, and the Department's inability to obtain additional revenue from grant sources to cover subvented S&EB costs increases.

\$15,000 in savings will be recommended as a carryover in the FY 2014-15 Budget for office space projects.

County Counsel

\$1,874,000

Reflects savings of \$5.7 million in S&EB due to delays in filling vacant positions. The savings in S&S of \$2.3 million is attributed to information technology projects that were not completed as planned, and lower than anticipated costs for legal defense, leased copiers, travel, office expense and clerical temporary services. Savings in other charges of \$9,000 is due to lower than anticipated costs for judgments and settlements. Savings in capital assets of \$1,000 is the result of less than anticipated costs for capital asset purchases. Under-realized intrafund transfers of \$6.6 million resulted primarily from less than anticipated billings to client departments due to unfilled vacancies. Over-realized revenue of \$0.5 million is a net variance primarily due to more than anticipated revenues from Public Administration and Public Guardian revenue. \$36,000 is attributed to the cancellation of prior-year commitments, accounts payable and revenue accruals.

\$1.5 million will be recommended to be carried over to the Capital Project Budget to partially cover the cost of the refurbishment and reconfiguration of existing County Counsel office space located at the Edmund D. Edelman Children's Court.

District Attorney

\$1,538,000

Reflects an overall departmental savings of \$1.5 million primarily due to over-realized Public Safety Augmentation Fund (PSAF) revenue.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

\$0.1 million will be recommended to be carried over to FY 2014-15 for the Hall of Justice project.

Fire-Lifeguard \$857,000

The appropriation savings is due to vehicles and a telephone system that were not purchased in 2013-14, and a lower than budgeted cost for the purchase of two rescue boats.

The Department requested \$0.7 million as part of a \$1.5 million Supplemental Budget request to be utilized as contingency funding in the event that the Department is unable to find a sponsor for beach vehicles. The existing agreement ends in December 2014.

Grand Jury \$239,000

Reflects a savings of \$7,000 in S&EB primarily due to under expenditures in retirement, employee health insurance, workers' compensation, cafeteria benefits and deferred compensation benefits; \$0.2 million in S&S primarily due to under expenditures in jury and witness expenses, professional services, rents, leases, transportation and travel; and \$9,000 in over-realized revenue as a result of greater than anticipated miscellaneous revenues.

Grand Park \$617,000

Reflects a savings primarily attributable to over-realized parking revenue.

Health Services/Enterprise Hospitals \$49,091,000

Reflects an operating surplus of \$49.1 million in the General Fund budget units, which when combined with the under-realized Vehicle License Fees revenue of \$5.0 million and Capital Project funding surplus of \$12.4 million, resulted in a \$56.5 million transfer to the obligated fund balance committed for Department of Health Services (DHS) account. In addition, the Hospital Enterprise Fund budget units experienced a \$124.9 million operating surplus, which was also transferred to the obligated fund balance committed for DHS account. With a beginning balance of \$10.6 million and including the previously mentioned surpluses, the obligated fund balance committed for DHS account currently has a total of \$192.0 million.

Homeless and Housing Program \$32,132,000

This reflects one-time and ongoing unspent funding for various homeless assistance programs.

Human Resources \$1,376,000

The overall savings of \$1.4 million are primarily attributable to: 1) \$7.3 million savings in S&EB primarily due to vacancies and step differential; 2) \$2.5 million savings in S&S as

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

a result of expenditure curtailment on non-essentials such as supplies, travel, training, and temporary employees; 3) \$14,000 savings in other charges as a result of less expenditures related to indemnity costs; 4) \$0.2 million savings in unspent capital assets funds; 5) \$6.2 million in intrafund transfer and revenue shortfalls of \$2.7 million are due to less than anticipated billings to departments; and 6) \$0.4 million savings from prior-year cancellation of commitments.

\$0.4 million will be recommended to be carried over to FY 2014-15 primarily to fund professional development and training programs.

Internal Services Department

\$7,548,000

Reflects an overall savings of \$7.5 million, comprised of current-year budget of \$5.8 million and prior-year activity of \$1.7 million. ISD monitors customer billings throughout the year and issues rebates, as appropriate, to minimize any current-year savings. The savings reflect greater than expected year-end activity of craft services (\$0.8 million), storage needs (\$0.8 million), and purchase orders processed (\$0.6 million). The prior-year NCC savings reflects cancellations of accounts payable and commitments made during this fiscal year.

The current-year savings will be recommended to be carried over to FY 2014-15 for centralized email migration (\$1.1 million), server consolidation (\$0.6 million), and data center infrastructure improvements (\$0.3 million). A portion of the savings will be used to fund a settlement case (\$0.3 million) as approved by the CEO. \$1.4 million will be carried over to the Capital Projects Budget for disaster recovery architectural/engineering fees.

LA Plaza de Cultura y Artes

\$0

No variance.

Los Angeles Regional Interoperable Communications System (LA-RICS)

\$9,319,000

Reflects savings primarily due to lower than expected costs related to the delay in executing a contract to construct the LA-RICS Land Mobile Radio and Long-Term Evolution systems. All saved funds will be returned to the Commitment for Interoperable and Countywide Communication.

The LA-RICS Joint Powers Authority (JPA) requests to carryover \$9.3 million for FY 2014-15 operations. This request is for a cash advance and differs from previous requests for contributions because the County is expecting to receive credit towards its ongoing obligations as a member of the JPA.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Medical Examiner - Coroner

\$3,476,000

Reflects savings in S&EB and S&S primarily due to delays in the implementation of the Department's replacement electronic case file system. The overall savings balance is partially offset by the under realization of revenue.

\$2.8 million will be recommended to be carried over to fund the implementation of the electronic case file system, projected litigation expenses, scanning of historical case files, website development, wireless network expansion, building improvements, and replace audio and video equipment

Mental Health

\$(2,020,000)

The closing variance reflects \$2.0 million in Vehicle License Fees (VLF) - Realignment revenue to support the NCC that was received by the County in the VLF Collections Account budget unit. When combined, the NCC variance for the Department is completely offset.

Military and Veterans Affairs

\$658,000

Reflects an overall savings of \$0.7 million primarily due to departmental vacancies (\$0.4 million); S&S that were not purchased and a lower than expected cost in building maintenance (\$0.3 million); savings in other charges (\$9,000); and savings in capital assets due to the delay of vehicle purchase (\$43,000). These savings are partially offset by under-realized intrafund transfers (\$8,000), revenue (\$62,000), and prior-year revenue (\$34,000).

Museum of Art

\$99,000

Reflects a savings of \$0.1 million due to: 1) \$76,000 savings in S&EB primarily for one unanticipated vacancy; 2) \$10,000 savings in S&S primarily due to less than anticipated expenditures; and 3) commitment cancellations of \$10,000.

Pursuant to the 1994 Funding Agreement, the entire variance will be carried over to the FY 2014-15 operating budget.

Museum of Natural History

\$615,000

Reflects an overall savings of \$0.6 million primarily due to: 1) \$0.4 million in S&EB savings due to retirements and less than anticipated employee benefits; 2) \$0.2 million in S&S and prior period net savings; 3) \$14,000 in other charges; and 4) over-realized miscellaneous revenue of \$35,000.

Pursuant to the 1994 Funding Agreement, the entire variance will be carried over into the Department's 2014-15 operating budget.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Music Center

\$484,000

Reflects a \$0.5 million savings primarily attributable to: 1) \$0.1 million in S&S due to less than budgeted utilities costs; 2) \$0.1 million in other charges due to less than budgeted capital lease costs; and 3) \$0.3 million in over-realization of co-generation revenue.

Parks and Recreation

\$8,151,000

Reflects a surplus due to savings in workers' compensation (\$0.5 million), delayed completion of new facilities projects (\$0.7 million), savings in judgments and damages (\$0.3 million), cancellation of prior-year encumbrances (\$0.6 million), and higher prior-year revenues collected (\$0.9 million). The surplus also includes \$5.2 million for various uncompleted Board-approved projects, and UUT Cy Pres settlement projects. This amount will be requested as a carryover in the 2014-15 Budget.

Probation

\$28,720,000

Reflects savings comprised of the following: \$57.4 million savings in S&EB; \$5.0 million savings in S&S; \$3.0 million savings in other charges; \$1.6 million savings in capital assets; \$2.8 million deficit in IFT; and \$4.5 million in prior-year savings. These savings are partially offset by \$40.0 million in under-realized revenue.

A total of \$24.7 million will be recommended to be carried over in the FY 2014-15 Budget for various alterations and improvements projects that were delayed or not completed (\$5.0 million); Title IV-E Waiver project (\$3.3 million); Seismic retrofit for the Alhambra Area Office (\$2.3 million); Education Reform projects (\$2.0 million); vehicle replacements for juvenile transportation services (\$2.0 million); Digitalized scanning services (\$2.0 million); Vapor Tracer I Body Scanner equipment (\$1.0 million); Anticipated lawsuit settlement costs (\$1.0 million); DMH staffing space at Camp Miller (\$0.5 million); Special Enforcement Operations Bureau Information Technology Mobilization pilot project (\$ 0.5 million); and \$47,000 to fund the NC renovation project at Probation Headquarters (9/16/14 Board Letter).

Provisional Financing Uses

\$223,819,000

Reflects savings of \$223.8 primarily attributable to delays in implementing various programs in the following areas: DCFS programs (\$48.9 million), Sheriff's programs (\$13.0 million), Probation Department programs (\$16.8 million), DPSS programs (\$20.0 million), DHS (\$4.2 million), eCAPS maintenance (\$4.5 million), community programs and projects (\$86.9 million), and various other programs/projects (\$29.5 million).

\$208.6 million will be recommended to be carried over to FY 2014-15 Budget.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Public Defender

\$2,887,000

Reflects a savings of \$3.2 million in S&EB primarily due to hiring delays, and \$0.3 million savings in S&S primarily due to under expenditures in the AB 109 program, and \$0.3 million savings in prior-year revenue due to savings in commitment expenditures and unanticipated Juvenile Accountability Block Grant (JABG) revenue. The savings are offset by \$0.9 million in under-realization of revenue primarily due to less than anticipated revenue for AB109, registration fees collected from clients, and Southwest Border Initiative revenue erroneously posted to prior-year revenue.

\$1.2 million of the savings will be recommended to be carried over to FY 2014-15 for refurbishments, to implement a case management system, and for the Strategic Video Expansion project.

Public Health

\$10,062,000

Reflects a surplus of \$10.1 million, consisting of a current-year operating surplus of \$13.4 million and a prior-year deficit of \$3.3 million. The surplus is primarily due to appropriation savings resulting from vigilantly monitoring net County cost (NCC) funded expenditures, hiring delays and difficulty in recruiting, utilization of NCC-funded positions to fulfill grant activities, and an additional \$5.0 million in higher than anticipated Sales Tax (ST) Realignment revenue. It also includes \$2.1 million in Children's Medical Services' surplus related to one-time rebates, additional revenue determined by the final FY 2012-13 California Children Services cost report, and net expenditure savings in California Children Services (Case Management and Diagnostic, Treatment and Therapy, and County's share of State costs in Healthy Families/Targeted Low Income Children Program).

The deficit is primarily attributed to unanticipated losses in the Substance Abuse Prevention and Control (SAPC)'s Drug Medi-Cal (DMC) program totaling \$17.9 million, resulting from the \$11.2 million write-off of its remaining long-term receivables (LTR), audit findings of \$3.7 million, and adverse provider cost settlements of \$3.0 million, all related to the SAPC's Drug Medi-Cal contractor State suspensions and subsequent County terminations. Upon accounting for Public Health's \$1.1 million proportionate share of the countywide shortfall in Vehicle License Fees (VLF) Realignment revenue, the overall DPH surplus is reduced to \$8.9 million.

Department of Public Social Services (DPSS)

\$(6,962,000)

Reflects a deficit of \$7.0 million. After Closing, the Department determined that a revenue accrual of \$13.5 million should have been recorded. This accrual would have offset the deficit. Since closing, the \$13.5 million of revenue has been collected, and will be reflected in 2014-15 as a surplus of prior-year revenue.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Public Social Services - Assistance

\$29,832,000

Reflects a \$29.8 million surplus as follows: 1) \$13.6 million surplus in In-Home Supportive Services (IHSS) primarily due to local revenue obtained as a result of the \$1 IHSS providers pay for their health benefits (\$0.4 million), prior-year savings resulting from a claim adjustment in FY 2012-13 (\$12.6 million), and prior-year savings due to additional realignment revenue (\$0.8 million); 2) \$6.7 million savings in California Work Opportunities and Responsibility to Kids (CalWORKs) due to multiple factors, including a 1.9% decrease in caseload from the budgeted caseload, and \$7.6 million received from the reimbursement of Temporary Assistance for Needy Families – Emergency Contingency Fund (TANF ECF) Subsidized Employment; 3) \$1.1 million surplus in General Relief primarily due to a slight decrease in caseload in the last two months, and under expenditures in the Mandatory Substance Abuse Recovery Program; and 4) \$8.4 million surplus in General Relief (GR) Anti-Homelessness primarily due to \$5.7 million under expenditures in various projects and \$2.7 million frozen as part of the roll-over close-out in FY 2012-13.

\$2.0 million in unspent GR Anti-Homelessness funds will be recommended to be carried over to FY 2014-15 Budget.

Public Works

\$15,554,000

The savings are primarily attributable to Unincorporated County road projects (\$5.6 million); Oxford Basin Vegetation/Circulation Project (\$1.0 million); High Desert Corridor Joint Powers Agreement (JPA) (\$0.8 million); Kagel Canyon Waterworks District Improvements (\$0.6 million); Hauled Water (\$0.3 million); Crossing Guard Services (\$0.2 million); Descanso Gardens Water Rights Study (\$0.2 million); Sunshine Shuttle Service-Unincorporated South Whittier Area (\$46,000); various Board-funded programs/projects (\$0.2 million); and over-realized building permit and inspection fee revenue (\$6.7 million).

The Department will carryover \$9.7 million for the following: Unincorporated County Road Projects (\$5.6 million); Oxford Basin Vegetation/Circulation Project (\$1.0 million); High Desert Corridor JPA (\$0.8 million); Kagel Canyon Waterworks District improvements (\$0.6 million); Hauled Water (\$0.3 million); Crossing Guard Services (\$0.2 million); Descanso Gardens Water Rights Study (\$0.2 million); Hauled water initiative (\$0.9 million); and various Board-funded programs/projects (\$0.1 million).

\$6.7 million in over-realized building permit and inspection fee revenue will be recommended to be carried over to FY 2014-15 into the Capital Projects Budget for various office site improvements.

EXPLANATION OF 2013-14 CLOSING ANALYSIS**GENERAL FUND/ENTERPRISE HOSPITALS****VARIANCE (NCC)****Regional Planning****\$3,386,000**

The savings are primarily due to vacancies and hiring delays throughout the department (\$1.3 million); consultant services savings for the East Los Angeles Transit Oriented Development Specific Plan, Santa Monica Mountains LCP, General Plan Update, the Antelope Valley Plan, and less than anticipated charges from other County departments (\$1.1 million); and increases in the number of permits and amendments for conditional use permits, zoning conformance reviews, and special projects revenue (\$1.0 million).

\$1.0 million is recommended to be carried over to FY 2014-15 for the following: \$0.8 million for consultant services for the East Los Angeles Transit Oriented Development Specific Plan, Santa Monica Mountains LCP, General Plan Update, and the Antelope Valley Plan; \$0.1 million for overtime for a number of critical Board initiatives; and \$0.1 million for Santa Monica Mountains Local Coastal Program Outreach.

Registrar Recorder/County Clerk**\$7,001,000**

Reflects a \$2.4 million savings in S&EB primarily due to hiring delays, overtime and various employee benefits; \$35.9 million savings in S&S primarily due to lower than anticipated Help America Vote Act (HAVA) reimbursable expenditures as well as savings related to one-time funding provided in FY 2013-14 for Voter Modernization project; \$1.0 million savings in other charges due to lower than anticipated judgment settlements and capital lease charges; \$0.8 million savings in capital assets due to the department refraining from purchasing all non-essential capital assets; \$0.2 million savings in prior-year primarily due to cancellation of commitment and over-realization of prior-year election revenues; and \$0.1 million in over-realized intrafund transfers. These savings are partially offset by a \$33.3 million shortfall in overall revenue primarily due to lower than anticipated HAVA reimbursement as well as lower than anticipated election revenue and recording fee revenue.

\$3.2 million related to the Voter Modernization which was funded in FY 2013-14 with one-time funding sources will be recommended to be carried over to FY 2014-15.

Sheriff**\$576,000**

Reflects an overall departmental savings of \$0.6 million primarily due to over-realized Public Safety Augmentation Funds (PSAF) revenue of \$8.0 million, which is being used to offset \$8.0 million in Citizens' Commission on Jail Violence (CCJV) expenditures incurred during the fiscal year.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)

\$0.5 million will be recommended to be carried over to FY 2014-15 Budget for 3rd District's Operations Safe Canyons (\$5,000), CY Press II Project (\$92,000), and furniture for the Hall of Justice (\$0.4 million).

Treasurer and Tax Collector

\$960,000

Reflects a \$1.0 million savings primarily attributable to: 1) \$4.9 million savings in S&EB due to hiring delays, vacancies, and normal attrition; 2) \$1.1 million savings in S&S due to less than anticipated bank charges and contract costs; 3) \$0.6 million savings from prior-year accounts payable and commitment cancellations; and 4) \$0.1 million savings in capital assets due to the acquisition of equipment through lease agreements. These savings are partially offset by a \$1.3 million reduction in intrafund transfers due to less than anticipated reimbursement from County departments; and \$4.4 million in under-realized revenues associated with business licenses, collections, AB 1018 earnings, drayage reimbursement, and property tax related services.

Trial Court Operations

(\$8,843,000)

Reflects an overall deficit of \$8.8 million primarily due to the following: 1) \$0.6 million savings in S&EB due to hiring delays; 2) \$9.3 million savings in S&S primarily due to a decrease in cases where Public Defenders were unavailable; and 3) \$7.6 million savings in other charges primarily due to a net decrease in AB 233 50/50 excess MOE payment to the State, which is directly offset by under-realized revenue from AB 233 MOE. The savings are offset by an overall under realization of \$26.3 million in revenues primarily due to: 1) a decrease in traffic school revenue due to a decline in traffic infraction filings and an overall decrease in requests to attend traffic school; 2) a decline in red-light camera violations resulting from the elimination of the red-light camera program in the City of Los Angeles; 3) reduction in revenues received from other agencies, specifically parking surcharge and parking bail amounts paid to the County by the Cities; and 4) a decline in non-red light tickets issued and various other revenues.

\$3.8 million was transferred from the Courts Unallocated Budget for Minor's Counsel expenditures to the Provisional Financing Uses Budget during the 2011-12 Supplemental Budget process. Upon Board approval, the \$3.8 million can be used to offset the current deficit.

OPERATING BUDGETS SUBTOTAL\$623,534,000

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Non-Operating Budgets

Capital Projects

\$586,452,000

Reflects unspent funds for various capital projects/refurbishments projects. The entire \$586.5 million will be recommended to be carried over to FY 2014-15 to continue projects throughout the County.

Emergency Preparedness and Response

\$2,502,000

Savings is due primarily to lower than expected S&S costs and the over-realization of grant revenues.

\$1.0 million will be recommended be carried over (1) to enhance the County's Specific Needs Awareness Planning program, (2) to implement Phase II of the Continuity of Operations Planning system, (3) to connect the County's Operational Area Response and Recovery System (OARRS) with those of other emergency operations centers (EOC), (4) to fund software upgrades to OARRS, (5) to fund capital improvements to the County EOC, (6) to fund the CEO Information Technology Fund projects, and (7) for UUT projects.

Employee Benefits

\$1,034,000

Reflects a \$1.0 million decrease in compensated absences (vacation and sick leave buy back) liabilities as determined by the Auditor-Controller.

Extraordinary Maintenance

\$125,604,000

The variance of \$125.6 million reflects budgeted appropriation being greater than anticipated expenditures, which will be recommended to be carried over to FY 2014-15 to fund major maintenance and repairs needs at the County facilities.

Federal and State Disaster Aid

\$9,000

Reflects savings primarily attributable from the cancellation of prior-year commitment encumbrances.

Insurance

\$327,000

Primarily reflects carryover from FY 2012-13 not expended due to delayed Risk Management Branch activities, partially offset by service costs to be billed in FY 2014-15.

Judgments and Damages

\$6,642,000

Reflects savings due to the reduction in contingent liability cases and the under expenditure of estimated judgment and settlement payouts.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Los Angeles County-Capital Asset Leasing (LAC-CAL) \$36,000

Reflects surplus due to the collection of lease payments and insurance premiums being greater than the anticipated expenditure distribution to departments.

Nondepartmental Revenue \$36,736,000

Reflects a surplus primarily due to over-realized deed transfer tax (\$14.8 million), transient occupancy tax (\$3.0 million); franchise (\$7.3 million); landfill tax (\$1.6 million); assessment and tax collection fee (\$3 million); central service cost recovery revenues (\$6.4 million); and other revenues (\$2.9 million), partially offset by an under realization of delinquent tax penalty (\$3.2 million); hospital loan interest revenues (\$2.3 million); and other miscellaneous revenues (\$0.6 million). Also reflects an over realization of prior-year revenues (\$3.8 million) primarily associated with excess Motor Vehicle-In-Lieu Taxes collected by the State as well as sales and use taxes.

Nondepartmental Special Accounts (NDSA) \$24,956,000

Reflects a savings of \$25.0 million due to the following: 1) \$12.9 million in S&EB benefits as a result of countywide budgetary adjustments to various departmental employee benefits; 2) \$2.8 million in S&S primarily due to savings in the special appropriation reserve for countywide benefits; 3) \$4.8 million in other charges primarily due to less than expected Tax and Revenue Anticipation Notes (TRANS) interest expense; 4) \$1.6 million in other financing uses due to unexpended Public Library Measure U funds and General County overhead; 5) \$0.2 million in prior-year savings; and 6) \$2.7 million increase in revenue due to better than expected investment return from the treasury pool.

A total of \$0.8 million in savings from Public Library Proposition 62 (\$0.5 million), Public Library Cy Pres (\$0.2 million), and S&S (\$0.1 million) will be recommended to be carried forward to FY 2014-15.

Project and Facility Development \$56,549,000

The variance of \$56.6 million reflects budgeted appropriation being greater than anticipated expenditures, which will be recommended to be carried over to FY 2014-15 to fund specialized County services and consultant services related to projects that are under development, as well as improvements to the County facilities being implemented by other governmental agencies and jurisdictions.

Rent Expense \$10,712,000

Savings are due to a reduction in costs for bond funded projects (\$2.8 million), a reduction in non-billable expenditure in the Real Estate Division (\$2.5 million), a reduction due to a delay in project cost for the San Fernando Valley Family Support Center Project (\$2.3 million), a reduction in non-billable expenditures for the Long

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

VARIANCE (NCC)

Beach Courthouse Project (\$1.7 million) and a reduction in non-billable lease related costs (\$1.4 million).

A carry-over of \$10.3 million will be requested to cover the following expenditures: \$4.0 million for the Hall of Justice Furniture, Fixture and Equipment; \$4.0 million for the renovation on the 18th floor at the Clara Shortridge Foltz Courthouse; and \$2.3 million for the San Fernando Valley Family Support Center Furniture, Fixture and Equipment.

Telephone Utilities

\$402,000

The overall NCC savings for ISD-Telephone Utilities is \$0.4 million, comprised of current-year budget (\$0.3 million) and prior-year activity (\$0.1 million). The current-year NCC savings reflects lower than anticipated internet costs in the Enterprise Network. The prior-year NCC savings reflects cancellations of Commitments made during this fiscal year.

Utilities

\$3,352,000

The overall NCC savings for ISD-Utilities of \$3.4 million is comprised of current-year budget (\$3.1 million) and prior-year activity (\$0.3 million).

The current-year NCC savings reflects the reclassification of the Energy Loan Loss Reserve program from expenditures to a Balance Sheet account "Deposit with Others" (\$2.7 million). The savings also reflects the over recovery of the indirect cost (\$0.3 million) and the Courts' share of the Barakat Settlement agreement from the Los Angeles Department of Water and Power (\$0.1 million) since the Courts were historically NCC funded in this budget.

The prior-year NCC savings reflects cancellations of accounts payables and commitments made during this fiscal year (\$1.4 million), offset by a partial corresponding reduction to prior-year revenues (\$1.1 million).

Utility User Tax

\$(9,096,000)

Reflects a shortfall attributable to lower than anticipated collections primarily due to the rate reduction from 5.0% to 4.5% as well as low natural gas prices.

Vehicle License Fee – Realignment

\$20,714,000

Reflects a \$24.8 million surplus in the Social Services sub-account partially offset by a \$6.1 million deficit in the Health Services sub-account, as a result of adjustments made by the State, due to AB 85. It also reflects a \$2.0 million surplus in the Mental Health sub-account, due to unanticipated collections.

EXPLANATION OF 2013-14 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)NON-OPERATING BUDGETS SUBTOTAL\$866,931,000Financing Elements/Other VariancesProperty Taxes

\$123,160,000

Reflects a surplus of \$123.1 million primarily due to the over-realization of \$30.2 million in property tax revenue residual and \$26.4 million in negotiated pass through revenues as a result of increases in tax increment collections; \$31.6 million in supplemental property tax revenues due to an increase in the value of transfers after the January 1st lien date; an increase of \$15.5 million in property tax revenues based on payments received and the continuing low delinquency rate; a savings of \$12.8 million due to lower than anticipated refunds; and \$3.9 million in Property Tax In-Lieu of Sales tax revenue as a result of a positive true-up payment for higher than anticipated sales tax revenues from prior year.

Net Changes in Reserves

\$(47,361,000)

Reflects a net increase to fund balance for the release of long-term receivables associated with Public Health (\$11.2 million), partially offset by transfers to the Hospital Enterprise Funds (\$56.5 million), SB 90 long-term receivable changes (\$1.1 million), as well as miscellaneous reserves changes (\$1.0 million)

FINANCING ELEMENTS/OTHER VARIANCES SUBTOTAL\$75,799,000TOTAL GENERAL FUND\$1,566,264,000

EXPLANATION OF 2013-14 CLOSING ANALYSIS

SPECIAL FUND/DISTRICTVARIANCE (NCC)Fire Department

\$48,787,000

Savings is due primarily to S&EB savings of \$17,383,000, S&S savings of \$16,775,000, Other Charges savings of \$6,915,000, Capital Assets savings of \$7,113,000, prior-year encumbrance savings of \$4,268,000, property tax surplus of \$2,242,000 (Includes \$8.1 million for higher than budgeted Community Redevelopment Agency (CRA) dissolution revenues; offset by \$5.9 million for lower than budgeted property tax revenues), and Special Tax surplus of \$124,000.

Savings was offset by a revenue deficit of \$6,033,000 due to lower than budgeted revenues in various categories.

Public Library

\$41,175,000

Reflects a closing fund balance of \$41,175,000 as follows: \$24.6 million is reserved for un-completed furnishing, furniture and equipment (FFE) projects, Cy Pres II, and Residual Tax Distribution committed to various cities; and \$16.6 million from department's efforts to meet fund balance targets by delays in filling senior management, information technology and librarian positions, and savings from various expenditures.

FISCAL YEAR 2013-14
Overtime - Actual vs. Budget

Department	2010-11	2011-12	2012-13	2013-14			
	Actual Overtime	Actual Overtime	Actual Overtime	Adjusted Budget	Actual Overtime	Variance from Budget	Rounded Variance
<u>General Fund/Enterprise Hospitals</u>							
Affirmative Action Compliance	\$ 5,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ag Commissioner/ Weights & Measures	913,413	942,624	600,628	740,000	712,899	27,101	27,000
Alternate Public Defender	3,112	5,964	6,726	52,000	7,730	44,270	44,000
Animal Care & Control	328,689	319,534	425,775	400,000	402,321	(2,321)	(2,000)
Assessor	2,005,256	2,073,093	2,681,455	2,656,000	2,896,952	(240,952)	(241,000)
Auditor-Controller	151,031	187,549	334,098	298,000	354,688	(56,688)	(57,000)
Beaches & Harbors	126,452	64,303	91,397	100,000	95,706	4,294	4,000
Board of Supervisors	75,142	81,798	70,382	73,000	85,807	(12,807)	(13,000)
Chief Executive Officer	112,586	122,052	152,168	220,000	231,502	(11,502)	(12,000)
Chief Information Officer	-	-	142	2,000	-	2,000	2,000
Child Support Services	121,025	94,377	20,013	150,000	30,018	119,982	120,000
Children & Family Services	15,109,163	12,258,750	12,179,686	10,513,000	17,657,962	(7,144,962)	(7,145,000)
Community & Senior Services	713,070	544,729	401,592	600,000	381,567	218,433	218,000
Consumer Affairs	10,539	5,206	10,162	18,000	15,042	2,958	3,000
County Counsel	13,637	12,042	10,592	50,000	37,059	12,941	13,000
District Attorney	364,954	318,741	526,412	862,000	526,449	335,551	336,000
Health Services	60,093,717	61,459,361	59,503,930	62,322,000	61,648,747	673,253	673,000
Human Resources	10,756	10,399	13,080	45,000	19,945	25,055	25,000
Internal Services	5,111,072	5,020,987	4,840,376	5,279,000	5,290,514	(11,514)	(12,000)
Medical Examiner - Coroner	383,249	444,077	524,564	305,000	497,458	(192,458)	(192,000)
Mental Health	6,079,510	6,012,559	5,811,489	6,027,000	6,980,327	(953,327)	(953,000)
Military & Veterans Affairs	87	-	4,222	37,000	22,130	14,870	15,000
Museum of Art	423,582	250,801	250,656	250,000	308,799	(58,799)	(59,000)
Museum of Natural History	46,549	47,224	44,707	50,000	34,981	15,019	15,000
Office of Public Safety	9,510	-	-	-	-	-	-
Parks & Recreation	581,759	865,120	867,967	1,427,000	887,707	539,293	539,000
Probation	11,345,291	15,058,502	18,381,213	10,936,000	20,219,330	(9,283,330)	(9,283,000)
Public Defender	79,338	52,397	52,363	155,000	62,984	92,016	92,000
Public Health	2,643,427	3,233,034	3,396,652	3,496,000	3,716,004	(220,004)	(220,000)
Public Social Services	4,225,000	4,246,775	5,962,563	10,052,000	10,028,512	23,488	23,000
Regional Planning	63,255	73,139	79,222	200,000	174,511	25,489	25,000
Registrar-Recorder/County Clerk	2,057,368	1,353,037	2,677,787	2,000,000	1,498,948	501,052	501,000
Sheriff's Department	64,672,339	96,423,879	109,235,023	103,648,000	113,643,589	(9,995,589)	(9,996,000)
Treasurer & Tax Collector	168,579	179,254	176,070	200,000	188,407	11,593	12,000
Superior Court - General Fund	-	-	-	-	3,722	(3,722)	(4,000)
Total General Fund and Hospitals	<u>\$ 178,047,980</u>	<u>\$ 211,761,307</u>	<u>\$ 229,333,115</u>	<u>\$ 223,163,000</u>	<u>\$ 248,662,318</u>	<u>\$ (25,499,318)</u>	<u>\$ (25,502,000)</u>
<u>Special Funds/District</u>							
Fire	129,650,472	131,139,340	149,200,280	161,343,000	160,499,747	843,253	843,000
Public Library	933,112	1,034,241	922,312	1,153,000	1,089,679	63,321	63,000
Public Works	6,928,109	6,829,046	5,786,432	15,000,000	7,081,220	7,918,780	7,919,000
Total Special Funds and District	<u>\$ 137,511,692</u>	<u>\$ 139,002,627</u>	<u>\$ 155,909,024</u>	<u>\$ 177,496,000</u>	<u>\$ 168,670,647</u>	<u>\$ 8,825,353</u>	<u>\$ 8,825,000</u>
GRAND TOTAL OVERTIME	\$ 315,559,672	\$ 350,763,934	\$ 385,242,138	\$ 400,659,000	\$ 417,332,965	\$ (16,673,965)	\$ (16,677,000)

EXPLANATION OF 2013-14 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Departments

Agricultural Commissioner/Weights and Measures \$ 27,000
Reflects savings due to a reduction in the number of vacancies in the Inspector series.

Alternate Public Defender \$44,000
 The variance is primarily due to under expenditures of overtime hours required to conduct capital case or weekend investigations.

Animal Care and Control \$(2,000)
 Reflects an overage due to the additional low-cost weekend vaccination clinics to the public.

Assessor \$ (241,000)
 The overtime over expenditure was necessary to reduce the backlog of transfers and new constructions resulting from increased volume of assessment appeals cases in the real property regions, and to process business property statements before roll closure.

Auditor-Controller (\$57,000)
 Reflects an over expenditure primarily due to higher than anticipated overtime costs incurred by the Tax Division for CRA Dissolution, and the Shared Services Division (SSD) for procurement and payroll activities. The increase in procurement related workload was due to on-going attrition, while the increase in payroll activities was due to special projects, including identifying operational efficiencies and implementing new procedures within the payroll section.

Beaches and Harbors \$4,000
 Reflects a savings due to the Department's efforts to keep overtime spending within budget.

Board of Supervisors (\$13,000)
 The deficit was primarily due to hiring delays. Additional staff hours were required to ensure that core services were provided in an effective and efficient manner. In addition, overtime was required for the implementation of the newly created Office of Inspector General.

Chief Executive Office (\$12,000)
 Reflects a higher than anticipated expenditure of overtime primarily due to the increased workloads in the Employee Assistance Program of the Risk Management Branch for pre-employment psychological evaluations.

EXPLANATION OF 2013-14 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Chief Information Office

\$2,000

The overtime variance from the budget is attributable to the Department's continuous efforts to use overtime for only activities critical to the needs of the Department.

Child Support Services Department

\$120,000

The variance reflects savings associated with fewer overtime hours being approved due to budget constraints.

Department of Children and Family Services (DCFS)

\$(7,145,000)

The \$7.2 million over expenditure is primarily due to the Department's continued efforts to reduce the Emergency Response (ER) Over 30 Days, as well as a continued high number of vacancies, hiring delays, and attrition. Additionally, during non-business hours, weekends, and holidays, DCFS provides visitations with clients and attorneys, makes home calls and visits homes, investigates Immediate Referrals, manages emergent cases, and finds appropriate placements. Finally, as a result of the work action in December 2014, a significant increase in overtime in the following months was necessary.

Community and Senior Services

\$218,000

Reflects a savings in overtime expenditures primarily due to the filling of existing department-wide Social Worker vacancies.

Department of Consumer Affairs

\$3,000

Reflects a savings in overtime expenditures primarily due to the Department's efforts to reduce less critical assignments, community outreach, speaking engagements, and special investigations

County Counsel

\$13,000

Duties that require overtime such as budget preparation and fiscal year-end closing were shared and completed by exempt staff, thereby resulting in overtime savings.

District Attorney

\$336,000

Reflects savings due to strict control over the approval and usage of overtime.

Health Services

\$673,000

The surplus is due to the efficacy of internal controls on overtime usage.

Human Resources

\$25,000

The savings is a result of the Department's efforts to ensure that workload needs are being met within working hours, and overtime is only used for critical needs.

EXPLANATION OF 2013-14 OVERTIME CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS

OVERTIME VARIANCE

Internal Services Department

\$(12,000)

The deficit reflects increased overtime pay due to COLA increases that occurred during the fiscal year, and additional work hours to support the mandated Countywide upgrade to Windows 7 operating system.

Medical Examiner - Coroner

\$(192,000)

Variance is due to illness, at work injuries, and staff responding to emergencies.

Mental Health

\$(953,000)

The overtime variance is primarily attributable to staff coverage for the jail, emergency programs, psychiatric mobile response teams, and the crisis and homeless outreach teams, all of which provide necessary services 24 hours a day, 7 days a week.

Military & Veterans Affairs

\$15,000

Reflects a savings due to strict control over the approval and usage of overtime.

Museum of Art

\$(59,000)

The overtime variance is the result of workload associated with exhibition installation and de-installation.

Museum of Natural History

\$15,000

Reflects a savings primarily due to less than anticipated overtime requirements for facility maintenance and exhibition preparation.

Parks and Recreation

\$539,000

The under expenditure in overtime reflects unexpended funding set aside for Board-approved recreation programs. The savings are partially offset by over expenditure of temporary salaries.

Probation Department

\$(9,283,000)

Reflects a deficit due to over expenditures in the juvenile camps and the Dorothy Kirby Center to meet minimum staffing ratios as required by the Department of Justice. In addition, the use of overtime for various high priority programs such as AB109 has resulted in increased overtime in Administrative Services Bureau, Information Systems Bureau, Professional Standards Bureau, and Adult Field Services.

Public Defender

\$92,000

Reflects savings primarily attributable to a decrease in the number of overtime hours by investigators, as well as the Department's telecommuting program and availability of remote access via Wireless-Fidelity (Wi-Fi) Virtual Private Network (VPN).

EXPLANATION OF 2013-14 OVERTIME CLOSING ANALYSIS**GENERAL FUND/ENTERPRISE HOSPITALS****OVERTIME VARIANCE****Public Health****(\$220,000)**

Reflects a deficit primarily due to assignments related to the Health Facilities Inspection unit's nursing home investigation follow-up, extended clinic operations to provide meningitis outbreak vaccinations, and increased workload demands primarily in Finance, Information Systems, Materials Management, Facilities Management, and Human Resources. Overtime is further exacerbated by the difficulty in recruiting and hiring delays.

Department of Public Social Service (DPSS)**\$23,000**

Reflects savings primarily due to the Department's efforts to reduce expenditures by implementing overtime usage controls.

Regional Planning**\$25,000**

Reflects savings due to less than anticipated overtime spent on the completion of critical initiatives/projects including: Marina Del Rey Visioning, Santa Monica Mountains Local Coastal Plan, General Plan, Antelope Valley Plan, Maternity Hotels, Athens Stables, and Yard Sales.

Registrar-Recorder/County Clerk**\$501,000**

Reflects a savings due to the Department's reallocation of existing staff and process efficiencies in both the Recorder and Election operations.

Sheriff**\$(9,996,000)**

The over expenditure in overtime is attributable to vacancies and hiring delays of the Citizens' Commission on Jail Violence positions.

Treasurer and Tax Collector**\$12,000**

Reflects a savings primarily attributable to the use of less than budgeted hours for the first and second property tax installments.

Superior Court**\$(4,000)**

Reflects over expenditures in overtime due to collection staff working the daily exception report for traffic matters due to delinquent accounts.

TOTAL GENERAL FUND/ENTERPRISE HOSPITALS**\$(25,502,000)**

EXPLANATION OF 2013-14 OVERTIME CLOSING ANALYSIS

SPECIAL FUNDS/DISTRICTS**OVERTIME VARIANCE***Fire*

\$843,000

Savings is attributable to lower than expected overtime hours required for fire and emergency deployments.

Public Library

\$63,000

The estimated under expenditure in overtime budget is a result of Public Library's efforts to control overtime expenditure within the budget.

Public Works

\$7,919,000

Reflects under expenditure primarily due to the absence of overtime demand to address disasters such as storms, floods, and earthquakes.

TOTAL SPECIAL FUNDS/DISTRICT**\$8,825,000****GRAND TOTAL - OVERTIME****\$(16,677,000)**